

Sherman County taxpayers wonder

By Tom Betz

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Talk about the Sherman County budget begins in July, and through August, voters wonder if their property tax bills are going to go up, and if so, how much.

Over the past 20 years, the property tax levy in Sherman County is up 95.1 percent, from 35.59 mills in 1990 to 69.45 in 2010. The total property tax collected has risen by 150 percent, from \$1,759,776 in 1990 to \$4,406,781 in 2010.

Total spending has grown by 179 percent in 20 years, from \$3,185,029 in 1990 to \$8,893,244 in 2010. Even after adjusting for inflation, Sherman County's spending is up 69.5 percent over 20 years, the second-highest increase in this area.

Property taxes over the 20 years have increased partly because of a decrease in population from 6,926 in 1990 to a low of 6,010 in

2010, a drop of 13.2 percent. That has caused the county to increase taxes to maintain services. Another part of the equation is the citizens of Sherman County have voted for higher taxes by approving sales taxes to pay for health services and to repair and improve roads over the last 20 years.

With these increases, per capita spending has risen from \$565 in 1990 to \$1,518 in 2009. Adjusted for inflation, the per capital spending from 1990 would be \$930 in 2010 dollars. After adjusting for inflation the increase in per capita spending is 38 percent higher than inflation over the 20 years.

A lot of the spending has been on increases in law enforcement, creating a central dispatch operation and "911" emergency call system. Another big increase came from large road projects and additional equipment for the road and bridge department and the county new landfill, built in 1997.

Over the years, the hospital increased its request for property tax money from about

\$240,000 a year to more than \$400,000.

Property taxes as a total of spending have dropped by about 6 percent over the 20 years. In 1990, the property tax was 55.5 percent of total county spending and in 2010, it was 49.6 percent.

While this report focuses on property taxes collected for the county, that is only part of the total property tax levy you pay, depending on where you live in the county or in the cities of Goodland or Kanorado.

Some townships have a separate levy, and all the county outside of Goodland is part of the Rural Fire District, which has a property tax of 4.5 mills to raise about \$169,745 each year. Goodland and Kanorado each has a separate levy for those who live in the city, and those who live in the city pay the countywide property taxes on top of those city taxes.

Goodland and Brewster school districts have their own property tax levies. The Sunflower Extension District has a levy of about 2.3 mills to raise \$144,111 for its adult and 4-H programs, paid for by all county taxpayers.

For many counties, property taxes are the main source of revenue, but Sherman County voters approved a 1 cent sales tax in the 1980s that is split between the county (48 percent) and its two cities, Goodland (48 percent) and Kanorado (4 percent). Today that brings in about \$450,000 a year to the county general fund.

In 1992, citizens approved a 1/4-cent sales tax earmarked for health services. That brings in about \$230,000 a year and helps pay for the senior citizen meal programs in Goodland and Kanorado, some money for the county-owned Good Samaritan Center nursing home, some for hospice and \$65,000 a year for the Northwest Kansas Emergency Medical Service, the county ambulance service, which has been run by the hospital.

In 1998, voters approved a another quarter-cent sales tax to chip seal old U.S. 24 across the county, but that tax ended when the bonds were paid off in 2002.

In 2006, Sherman County, voters approved a \$12 million bond issue to be paid for with a 1 percent sales tax over 10 years. This tax had to be approved by the Legislature in 2006,



Sherman County

Tax rate 1990 – 35.59 mills.

Tax rate 2000 – 51.85 mills.

Tax rate 2010 – 69.45 mills.

Up 95.1 percent over 20 years.

Adjusted for inflation, 35.59 mills in 1990 would equal 58.72 mills in 2010. Levy increase is 18.3 percent over inflation.

Spending 1990 – \$3,185,029.

Spending 2000 – \$5,807,917.

Spending 2010 – \$8,893,244.

Up 179 percent over 20 years.

Adjusted for inflation, \$3,185,029 spent in 1990 would equal \$5,244,761 in 2010, an increase of 64.7 percent. The increase in adjusted spending is \$3,548,483, or 69.5 percent over inflation.



Sherman County Road and Bridge employee Lynn Abbot, with the county for 44 years, attacked the tall weeds along the south side of County Road 79 on a Tuesday afternoon in late August. Butch Vandiver, public works manager, said he had three county mowers out including Abbott, Dave Hagerman and Ernie Gonzales, and the mowing of the county was completed by the middle of September. – Photo by Tom Betz/ The Goodland Star-News

and the people voted on it in a special election in March.

That sales tax went into effect in July 2006 and will go away when the bonds are paid off. To make it work, the county had to ask Goodland and Kanorado to forego their share so it would all go to pay off the road bonds. The road bond money was used to improve the main road across the county, old U.S. 24, and rebuilding a section of Road 64 (Eighth Street) west of the city.

Another portion was to match about \$1.3 million in economic development money the county got from the state for building a one-mile section of concrete road on County Road 14 north from old U.S.24 to Road 64 that goes by an industrial area. About half the total went to improve Goodland city streets, including a lot of concrete work on intersections and repaving 17th Street from Cherry Ave. to Main Ave.

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